

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

Schedule
Page
Person Responsible:

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2 of 2
D. Leppert

Proposed Test Year Period: Future
Period Reported: 1995 - 2001
Prior Year (1999) 12 Mo. Actual

Sales Statistics - Kankakee Water Division

Historical - All Under Commission Jurisdiction

Line	Customer Classification (A)	1995 Revenues (B)	1995 MG Sales Volume (C)	1996 Revenues (D)	1996 MG Sales Volume (E)	1997 Revenues (F)	1997 MG Sales Volume (G)	1998 Revenues (H)	1998 MG Sales Volume (I)
1	Residential - Metered	\$3,340,334	1,261.8	\$3,566,942	1,239.8	\$3,792,316	1,228.0	\$4,145,529	1,290.0
2									
3	Commercial - Metered	1,188,065	726.2	1,258,149	762.0	1,322,241	769.9	1,395,106	763.1
4									
5	Industrial - Metered	1,220,616	1,223.7	1,158,430	1,122.9	1,098,915	1,074.7	1,136,171	1048.5
6	Public Fire Protection	299,191		341,599		385,679		395,653	
7	Private Fire Protection	57,215		41,804		37,373		41,143	
8	All Other Operating Revenue	168,606		211,162		201,202		222,587	
9	Sales For Resale	<u>218,457</u>	<u>223.0</u>	<u>237,909</u>	<u>265.5</u>	<u>266,826</u>	<u>272.1</u>	<u>302,782</u>	<u>292.5</u>
10									
11	Total:	\$6,492,484	3,434.7	\$6,815,995	3,390.2	\$7,104,552	3,344.7	\$7,638,971	3,394.1
12									
13									
14									

Projected - All Under Commission Jurisdiction

		1999 Revenues	1999 MG Sales Volume	2000 Revenues	2000 MG Sales Volume	2001 Revenues	2001 MG Sales Volume
17							
18							
19							
20	Residential - Metered	\$4,542,229	1,368.0	\$4,809,844	1,410.0	\$4,863,324	1,426.0
21							
22	Commercial - Metered	1,445,609	770.4	1,529,805	786.9	1,541,368	792.9
23							
24	Industrial - Metered	1,241,195	1,118.2	1,289,956	1,144.6	1,289,816	1,144.6
25	Public Fire Protection	382,246		386,518		386,503	
26	Private Fire Protection	42,454		43,145		45,858	
27	All Other Operating Revenue	246,096		254,215		256,927	
28	Sales For Resale	<u>258,946</u>	<u>241.9</u>	<u>99,209</u>	<u>92.2</u>	<u>99,198</u>	<u>92.2</u>
29							
30	Total:	\$8,158,775	3,498.5	\$8,412,692	3,433.7	\$8,482,994	3,455.7

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

Schedule C - 4
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Person Responsible: D. Leppert

Period Reported: 1999 - 2001
Prior Year (1999) 12 Mo. Actual

Comparative Operating Income Statements for Prior Years and the Test Year - Total Company

Line	Account # (A) *	Account Description (B)	Direct PR (C)	Non-Payroll (D)	1999 Total (E)	Direct PR (F)	Non-Payroll (G)	2000 Total (H)	Direct PR (I)	Non-Payroll (J)	2001 Total (K)
1	460-474	Total Operating Revenues		\$24,560,258	\$24,560,258		\$24,485,812	\$24,485,812		\$24,190,838	\$24,190,838
2	601	Salaries & Wages, Employees	3,160,892		3,160,892	3,175,899		3,175,899	3,551,363		3,551,363
3	603	Salaries & Wages, Officers	361,223		361,223	331,818		331,818	364,632		364,632
4	604	Employee Pensions & Benefits		997,427	997,427		1,013,406	1,013,406		1,071,669	1,071,669
5	615 & 616	Purchased Power & Fuel for Power Prod.		1,190,284	1,190,284		1,193,032	1,193,032		1,202,000	1,202,000
6	618	Chemicals		587,534	587,534		558,473	558,473		596,031	596,031
7	620	Materials & Supplies		411,137	411,137		381,733	381,733		389,739	389,739
8	631	Contractual Services - Engineering		9,922	9,922		12,500	12,500		12,181	12,181
9	632	Contractual Services - Accounting		92,823	92,823		59,442	59,442		60,337	60,337
10	633	Contractual Services - Legal		135,990	135,990		147,983	147,983		150,211	150,211
11	634	Contractual Services - Management		1,435,112	1,435,112		1,331,519	1,331,519		1,351,571	1,351,571
12	635	Contractual Services - Other		1,189,888	1,189,888		1,191,374	1,191,374		1,226,632	1,226,632
13	641 - 642	Lease Expense		78,169	78,169		85,818	85,818		87,151	87,151
14	650	Transportation Expense		216,528	216,528		180,966	180,966		183,691	183,691
15	656 - 659	Insurance Expense		334,186	334,186		351,691	351,691		356,987	356,987
16	667	Regulatory Commission Exp. Amortization		416,364	416,364		395,391	395,391		319,892	319,892
17	670	Bad Debt Expense		282,651	282,651		243,728	243,728		245,519	245,519
18	675	Miscellaneous Expense		385,729	385,729		156,515	156,515		384,323	384,323
19		O & M Expenses	3,522,115	7,763,744	11,285,859	3,507,717	7,303,571	10,811,288	3,915,995	7,637,934	11,553,929
20	403	Depreciation Expenses		3,280,552	3,280,552		3,363,277	3,363,277		3,752,305	3,752,305
21	406	Amortization of Utility Plant Acquisition Adjust.		5,410	5,410		5,410	5,410		5,410	5,410
22	407	Amortization - Transaction Costs (Below Line)		0	0		0	0		0	0
23	408	Taxes Other Than Income		1,387,300	1,387,300		1,491,487	1,491,487		1,555,325	1,555,325
24		Income Taxes - Current Federal		1,788,423	1,788,423		1,726,628	1,726,628		1,308,866	1,308,866
25		Income Taxes - Current State		372,227	372,227		382,156	382,156		289,481	289,481
26		Deferred Federal Income Taxes		0	0		0	0		0	0
27		Deferred State Income Taxes		0	0		0	0		0	0
28		Provision for Deferred Income Taxes - Credit		0	0		0	0		0	0
29		Amortization of I. T. C. - Federal		-48,248	-48,248		-48,276	-48,276		-48,276	-48,276
30		Amortization of I. T. C. - State		-1,692	-1,692		-1,692	-1,692		-1,692	-1,692
31		Utility Operating Expenses	\$3,522,115	\$14,547,716	\$18,069,831	\$3,507,717	\$14,228,491	\$17,730,278	\$3,915,995	\$14,499,353	\$18,415,348
32		Utility Operating Income	-\$3,522,115	\$10,012,542	\$6,490,427	-\$3,507,717	\$10,263,251	\$6,755,534	-\$3,915,995	\$9,691,485	\$5,775,490
33		Gains (Losses) from Disposition of Utility Property (Net)		\$129,364	\$129,364		\$0	\$0		\$0	\$0
34		Total Utility Operating Income	-\$3,522,115	\$10,141,906	\$6,619,791	-\$3,507,717	\$10,263,251	\$6,755,534	-\$3,915,995	\$9,691,485	\$5,775,490
35		Other Income and Deductions:									
36		Interest and Dividend Income		64,693	64,693		29,334	29,334		25,066	25,066
37		Allowance for Funds Used During Construction		55,215	55,215		217,768	217,768		0	0
38		Non-Utility Income		408,687	408,687		82,278	82,278		83,811	83,811
39		Miscellaneous Non-Utility Expenses		-106,798	-106,798		-391,431	-391,431		-121,436	-121,436
40		Non-Operating Income Taxes		0	0		-95,046	-95,046		600	600
41		Amortization of Pre-1971 I. T. C.		0	0		0	0		0	0
42		Total Other Income and Deductions		\$421,797	\$421,797		-\$157,097	-\$157,097		-\$11,959	-\$11,959
43		Debt Expense:									
44		Interest Expense		3,099,936	3,099,936		3,216,326	3,216,326		3,308,253	3,308,253
45		Amortization of Debt Discount and Expense		91,867	91,867		83,008	83,008		81,268	81,268
46		Amortization of Premium on Debt		12,631	12,631		12,631	12,631		12,631	12,631
47		Total Debt Expense		\$3,204,434	\$3,204,434		\$3,311,965	\$3,311,965		\$3,402,152	\$3,402,152
48		NET INCOME	-\$3,522,115	\$7,359,269	\$3,837,154	-\$3,507,717	\$6,794,189	\$3,286,472	-\$3,915,995	\$6,277,374	\$2,361,379

This exhibit includes Sewer Accounts as well.

Period Reported: 1996 - 1998

Comparative Operating Income Statements for Prior Years and the Test Year - Total Company

Line	Account # (A) *	Account Description (B)	Direct PR (C)	Non-Payroll (D)	1996 Total (E)	Direct PR (F)	Non-Payroll (G)	1997 Total (H)	Direct PR (I)	Non-Payroll (J)	1998 Total (K)
1	460-474	Total Operating Revenues		\$20,580,562	\$20,580,562		\$21,342,334	\$21,342,334		\$22,859,057	\$22,859,057
2	601	Salaries & Wages, Employees	2,877,585		2,877,585	2,838,556		2,838,556	3,059,713		3,059,713
3	603	Salaries & Wages, Officers	440,326		440,326	340,039		340,039	218,063		218,063
4	604	Employee Pensions & Benefits		805,075	805,075		630,592	630,592		850,007	850,007
5	615 & 616	Purchased Power & Fuel for Power Prod.		1,246,685	1,246,685		1,265,109	1,265,109		1,190,271	1,190,271
6	618	Chemicals		636,652	636,652		581,427	581,427		568,249	568,249
7	620	Materials & Supplies		493,666	493,666		423,207	423,207		480,789	480,789
8	631	Contractual Services - Engineering		0	0		0	0		26,017	26,017
9	632	Contractual Services - Accounting		52,600	52,600		85,825	85,825		45,300	45,300
10	633	Contractual Services - Legal		74,995	74,995		192,799	192,799		77,858	77,858
11	634	Contractual Services - Management		702,969	702,969		813,859	813,859		1,331,835	1,331,835
12	635	Contractual Services - Other		854,841	854,841		801,530	801,530		745,489	745,489
13	641 - 642	Lease Expense		113,415	113,415		50,979	50,979		70,124	70,124
14	650	Transportation Expense		187,338	187,338		169,953	169,953		193,564	193,564
15	656 - 659	Insurance Expense		338,296	338,296		360,958	360,958		326,834	326,834
16	667	Regulatory Commission Exp. Amortization		263,957	263,957		366,478	366,478		377,193	377,193
17	670	Bad Debt Expense		258,568	258,568		397,047	397,047		217,809	217,809
18	675	Miscellaneous Expense		984,552	984,552		890,262	890,262		882,200	882,200
19		O & M Expenses	3,317,911	7,013,609	10,331,520	3,178,595	7,030,025	10,208,620	3,277,776	7,383,539	10,661,315
20	403	Depreciation Expenses		2,528,626	2,528,626		2,924,250	2,924,250		3,068,064	3,068,064
21	406	Amortization of Utility Plant Acquisition Adjust.		5,410	5,410		5,410	5,410		5,407	5,407
22	407	Amortization - Transaction Costs		0	0		0	0		0	0
23	408	Taxes Other Than Income		1,343,694	1,343,694		1,358,273	1,358,273		1,322,066	1,322,066
24		Income Taxes - Current		674,435	674,435		783,699	783,699		1,756,650	1,756,650
25		Deferred Federal Income Taxes		724,886	724,886		542,845	542,845			
26		Deferred State Income Taxes		164,918	164,918		123,504	123,504			
27		Provision for Deferred Income Taxes - Credit		-412,831	-412,831		-202,098	-202,098			
28		Amortization of I. T. C.		-48,477	-48,477		-48,987	-48,987		-49,942	-49,942
29		Utility Operating Expenses	\$3,317,911	\$11,994,270	\$15,312,181	\$3,178,595	\$12,516,921	\$15,695,516	\$3,277,776	\$13,485,784	\$16,763,560
30		Utility Operating Income	-\$3,317,911	\$8,586,292	\$5,268,381	-\$3,178,595	\$8,825,413	\$5,646,818	-\$3,277,776	\$9,373,273	\$6,095,497
31		Gains (Losses) from Disposition of Utility Property (Net)		35,220	35,220		354,756	354,756		-6,674	-6,674
32		Total Utility Operating Income	-\$3,317,911	\$8,621,512	\$5,303,601	-\$3,178,595	\$9,180,169	\$6,001,574	-\$3,277,776	\$9,366,599	\$6,088,823
33		Other Income and Deductions:									
34		Interest and Dividend Income		60,589	60,589		45,256	45,256		79,469	79,469
35		Allowance for Funds Used During Construction		236,365	236,365		16,295	16,295		1,219	1,219
36		Non-Utility Income		-279,993	-279,993		116,016	116,016		84,905	84,905
37		Miscellaneous Non-Utility Expenses		-42,060	-42,060		-33,380	-33,380		-37,835	-37,835
38		Non-Operating Income Taxes									
39		Amortization of Pre-1971 I. T. C.		2,085	2,085		2,085	2,085		0	0
40		Total Other Income and Deductions	\$0	-\$23,014	-\$23,014	\$0	\$146,272	\$146,272		\$127,758	\$127,758
41		Debt Expense:									
42		Interest Expense		3,339,810	3,339,810		3,308,058	3,308,058		3,206,534	3,206,534
43		Amortization of Debt Discount and Expense		94,117	94,117		89,908	89,908		93,373	93,373
44		Amortization of Premium on Debt		18,764	18,764		21,922	21,922		18,051	18,051
45		Total Debt Expense	\$0	\$3,452,691	\$3,452,691	\$0	\$3,419,888	\$3,419,888		\$3,317,958	\$3,317,958
46		NET INCOME	-\$3,317,911	\$5,145,807	\$1,827,896	-\$3,178,595	\$5,906,553	\$2,727,958	-\$3,277,776	\$8,176,399	\$2,898,623

* This exhibit includes Sewer Accounts as well.

Period Reported: 1999 - 2001
Prior Year (1999) 12 Mo. Actual

Comparative Operating Income Statements for Prior Years and the Test Year - Kankakee Water Division

Line	Account # (A)	Account Description (B)	Direct PR (C)	Non-PR (D)	1999 Total (E)	Direct PR (F)	Non-PR (G)	2000 Total (H)	Direct PR (I)	Non-PR (J)	2001 Total (K)
1	460-474	Total Operating Revenues		\$8,158,775	\$8,158,775		\$8,412,692	\$8,412,692		\$8,482,994	\$8,482,994
2	601	Salaries & Wages, Employees	1,218,307		1,218,307	1,189,981		1,189,981	1,481,655		1,481,655
3	603	Salaries & Wages, Officers	71,565		71,565	61,536		61,536	75,584		75,584
4	604	Employee Pensions & Benefits		415,599	415,599		363,518	363,518		405,332	405,332
5	615 & 616	Purchased Power & Fuel for Power Prod.		421,386	421,386		385,060	385,060		387,366	387,366
6	618	Chemicals		278,026	278,026		281,191	281,191		287,252	287,252
7	620	Materials & Supplies		180,590	180,590		146,712	146,712		148,910	148,910
8	631	Contractual Services - Engineering		0	0		0	0		0	0
9	632	Contractual Services - Accounting		0	0		0	0		0	0
10	633	Contractual Services - Legal		48,665	48,665		60,664	60,664		61,578	61,578
11	634	Contractual Services - Management		994,663	994,663		979,782	979,782		1,019,210	1,019,210
12	635	Contractual Services - Other		508,884	508,884		482,543	482,543		490,663	490,663
13	641 - 642	Lease Expense		24,248	24,248		28,000	28,000		28,422	28,422
14	650	Transportation Expense		109,465	109,465		84,900	84,900		86,179	86,179
15	656 - 659	Insurance Expense		117,065	117,065		119,188	119,188		122,433	122,433
16	667	Regulatory Commission Exp. Amortization		204,995	204,995		204,995	204,995		126,209	126,209
17	670	Bad Debt Expense		95,895	95,895		65,715	65,715		66,265	66,265
18	675	Miscellaneous Expense		116,100	116,100		-83,291	-83,291		104,715	104,715
19		O & M Expenses	1,289,872	3,515,581	4,805,453	1,251,517	3,118,975	4,370,492	1,537,239	3,334,534	4,871,773
20	403	Depreciation Expenses		989,942	989,942		1,088,780	1,088,780		1,212,716	1,212,716
21	406	Amortization of Utility Plant Acquisition Adjust.		0	0		0	0		0	0
22	407	Amortization - Transaction Costs (Below Line)		0	0		0	0		0	0
23	408	Taxes Other Than Income		344,610	344,610		516,579	516,579		549,041	549,041
24		Income Taxes - Current Federal		340,542	340,542		449,150	449,150		250,617	250,617
25		Income Taxes - Current State		67,628	67,628		99,244	99,244		55,389	55,389
26		Deferred Federal Income Taxes		0	0		0	0		0	0
27		Deferred State Income Taxes		0	0		0	0		0	0
28		Provision for Deferred Income Taxes - Credit		0	0		0	0		0	0
29		Amortization of I. T. C. - Federal		-20,642	-20,642		-20,670	-20,670		-20,670	-20,670
30		Amortization of I. T. C. - State		-612	-612		-612	-612		-612	-612
31		Utility Operating Expenses	\$1,289,872	\$5,237,049	\$6,526,921	\$1,251,517	\$5,251,485	\$6,502,963	\$1,537,239	\$5,381,015	\$6,918,254
32		Utility Operating Income	-\$1,289,872	\$2,921,726	\$1,631,854	-\$1,251,517	\$3,161,246	\$1,909,729	-\$1,537,239	\$3,101,979	\$1,564,740
33		Gains (Losses) from Disposition of Utility Property (Net)		0	0		0	0		0	0
34		Total Utility Operating Income	-\$1,289,872	\$2,921,726	\$1,631,854	-\$1,251,517	\$3,161,246	\$1,909,729	-\$1,537,239	\$3,101,979	\$1,564,740
35		Other Income and Deductions:									
36		Interest and Dividend Income		17,787	17,787		5,445	5,445		5,456	5,456
37		Allowance for Funds Used During Construction		0	0		46,444	46,444		0	0
38		Non-Utility Income		12,295	12,295		13,047	13,047		13,008	13,008
39		Miscellaneous Non-Utility Expenses		-37,785	-37,785		-46,425	-46,425		-46,511	-46,511
40		Non-Operating Income Taxes		-4,018	-4,018		-4,018	-4,018		13,290	13,290
41		Total Other Income and Deductions		-\$7,723	-\$7,723	\$0	\$14,495	\$14,495	\$0	-\$14,757	-\$14,757
42		Debt Expense:									
43		Interest Expense		873,218	873,218		1,076,526	1,076,526		1,098,340	1,098,340
44		Amortization of Debt Discount and Expense		25,878	25,878		27,784	27,784		26,981	26,981
45		Amortization of Premium on Debt		3,558	3,558		4,228	4,228		4,194	4,194
46		Total Debt Expense		\$902,654	\$902,654	\$0	\$1,108,538	\$1,108,538	\$0	\$1,129,515	\$1,129,515
47		NET INCOME (LOSS)	-\$1,289,872	\$2,011,349	\$721,477	-\$1,251,517	\$2,067,203	\$815,686	-\$1,537,239	\$1,957,707	\$420,468

Period Reported: 1996 - 1998

Comparative Operating Income Statements for Prior Years and the Test Year - Kankakee Division

Line	Account # (A)	Account Description (B)	Direct PR (C)	Non-PR (D)	1996 Total (E)	Direct PR (F)	Non-PR (G)	1997 Total (H)	Direct PR (I)	Non-PR (J)	1998 Total (K)
1	460-474	Total Operating Revenues		\$6,815,995	\$6,815,995		\$7,104,552	\$7,104,552		\$7,638,971	\$7,638,971
2	601	Salaries & Wages, Employees	1,223,724		1,223,724	1,135,858		1,135,858	993,090		993,090
3	603	Salaries & Wages, Officers	179,136		179,136	100,464		100,464	69,136		69,136
4	604	Employee Pensions & Benefits		418,230	418,230		292,656	292,656		312,086	312,086
5	615 & 616	Purchased Power & Fuel for Power Prod.		392,769	392,769		399,845	399,845		364,127	364,127
6	618	Chemicals		324,056	324,056		283,998	283,998		275,347	275,347
7	620	Materials & Supplies		248,921	248,921		175,507	175,507		220,480	220,480
8	631	Contractual Services - Engineering		0	0		0	0		15,138	15,138
9	632	Contractual Services - Accounting		29,100	29,100		37,677	37,677		0	0
10	633	Contractual Services - Legal		49,140	49,140		45,126	45,126		17,496	17,496
11	634	Contractual Services - Management		232,622	232,622		285,696	285,696		1,099,053	1,099,053
12	635	Contractual Services - Other		364,894	364,894		356,447	356,447		301,082	301,082
13	641 - 642	Lease Expense		56,595	56,595		9,717	9,717		16,804	16,804
14	650	Transportation Expense		95,921	95,921		70,885	70,885		71,726	71,726
15	656 - 659	Insurance Expense		130,883	130,883		137,878	137,878		96,822	96,822
16	667	Regulatory Commission Exp. Amortization		33,967	33,967		70,187	70,187		148,471	148,471
17	670	Bad Debt Expense		39,078	39,078		59,635	59,635		63,770	63,770
18	675	Miscellaneous Expense		414,175	414,175		340,849	340,849		263,406	263,406
19		O & M Expenses	1,402,860	2,830,351	4,233,211	1,236,322	2,566,103	3,802,425	1,062,226	3,265,808	4,328,034
20	403	Depreciation Expenses		748,506	748,506		966,957	966,957		928,060	928,060
21	406	Amortization of Utility Plant Acquisition Adjust.		0	0		0	0		0	0
22	407	Amortization - Transaction Costs		0	0		0	0		0	0
23	408	Taxes Other Than Income		357,584	357,584		314,195	314,195		378,201	378,201
24		Income Taxes - Current		101,900	101,900		304,853	304,853		350,813	350,813
25		Deferred Federal Income Taxes		0	0		0	0		0	0
26		Deferred State Income Taxes		0	0		0	0		0	0
27		Provision for Deferred Income Taxes - Credit		0	0		0	0		0	0
28		Amortization of I. T. C.		0	0		0	0		0	0
29		Utility Operating Expenses	\$1,402,860	\$4,038,341	\$5,441,201	\$1,236,322	\$4,152,108	\$5,388,430	\$1,062,226	\$4,922,882	\$5,985,108
30											
31		Utility Operating Income	-\$1,402,860	\$2,777,654	\$1,374,794	-\$1,236,322	\$2,952,444	\$1,716,122	-\$1,062,226	\$2,716,089	\$1,653,863
32		Gains (Losses) from Disposition of Utility Property (Net)					-8,243	-8,243		-6,674	-6,674
33		Total Utility Operating Income	-\$1,402,860	\$2,777,654	\$1,374,794	-\$1,236,322	\$2,944,201	\$1,707,879	-\$1,062,226	\$2,709,415	\$1,647,189
34		Other Income and Deductions:									
35		Interest and Dividend Income		35,220	35,220		4,589	4,589		22,140	22,140
36		Allowance for Funds Used During Construction		18,180	18,180		3,010	3,010		1,219	1,219
37		Non-Utility Income		-390,850	-390,850		389,185	389,185		-244	-244
38		Miscellaneous Non-Utility Expenses		0	0		0	-7,128		0	0
39		Total Other Income and Deductions	\$0	-\$337,450	-\$337,450	\$0	\$396,784	\$389,656	\$0	\$23,115	\$23,115
40											
41											
42		Debt Expense:									
43		Interest Expense		924,358	924,358		945,171	945,171		921,008	921,008
44		Amortization of Debt Discount and Expense		24,244	24,244		23,879	23,879		25,607	25,607
45		Amortization of Premium on Debt		4,833	4,833		5,823	5,823		4,947	4,947
46		Total Debt Expense	\$0	\$953,435	\$953,435	\$0	\$974,873	\$974,873	\$0	\$951,562	\$951,562
47											
48											
49		NET INCOME (LOSS)	-\$1,402,860	\$1,486,769	\$83,909	-\$1,236,322	\$2,366,112	\$1,122,662	-\$1,062,226	\$1,780,968	\$718,742

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
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Proposed Test Year Period: Future
Period Reported: 1999 - 2001
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Person Responsible: D. Leppert

Variances in Non-Payroll Operations and Maintenance Expense - Total Company

Line	Account Number (A)	Account Description (B)	1999 (C)	Projected 2000 (D)	2000 Dollar Change (D - C) (E)	2000% Change (E / C) (F)	Projected 2001 (G)	2001 Dollar Change (G - D) (H)	2001% Change (H / D) (I)
1	604	Employee Pensions & Benefits	\$997,427	\$1,013,406	\$15,979	1.6%	\$1,071,669	\$58,263	5.7%
2									
3	615 & 616	Purchased Power & Fuel for Power Prod.	1,190,284	1,193,032	2,748	0.2%	1,202,000	8,968	0.8%
4									
5	618	Chemicals	587,534	558,473	-29,061	-4.9%	596,031	37,558	6.7%
6									
7	620	Materials & Supplies	411,137	381,733	-29,404	-7.2%	389,739	8,006	2.1%
8									
9	631	Contractual Services - Engineering	9,922	12,500	2,578	26.0%	12,181	-319	-2.6%
10									
11	632	Contractual Services - Accounting	92,823	59,442	-33,381	-36.0%	60,337	895	1.5%
12									
13	633	Contractual Services - Legal	135,990	147,983	11,993	8.8%	150,211	2,228	1.5%
14									
15	634	Contractual Services - Management	1,435,112	1,331,519	-103,593	-7.2%	1,351,571	20,052	1.5%
16									
17	635	Contractual Services - Other	1,189,888	1,191,374	1,486	0.1%	1,226,632	35,258	3.0%
18									
19	641 - 642	Lease Expense	78,169	85,818	7,649	9.8%	87,151	1,333	1.6%
20									
21	650	Transportation Expense	216,528	180,966	-35,562	-16.4%	183,691	2,725	1.5%
22									
23	656 - 659	Insurance Expense	334,186	351,691	17,505	5.2%	356,987	5,296	1.5%
24									
25	667	Regulatory Commission Exp. Amortization	416,364	395,391	-20,973	-5.0%	319,892	-75,499	-19.1%
26									
27	670	Bad Debt Expense	282,651	243,728	-38,923	-13.8%	245,519	1,791	0.7%
28									
29	675	Miscellaneous Expense	<u>385,729</u>	<u>156,515</u>	<u>-229,214</u>	-59.4%	<u>384,323</u>	<u>227,808</u>	145.6%
30									
31									
32		SUB-TOTAL O&M	\$7,763,744	\$7,303,571	-\$460,173	-5.9%	\$7,637,934	\$334,363	4.6%

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Person Responsible:

D. Leppert

Proposed Test Year Period: Future

Period Reported: 1996 - 1999

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Variances in Non-Payroll Operations and Maintenance Expense - Total Company

Line	Account Number (A)	Account Description (B)	1996 (C)	1997 (D)	1997 Dollar Change (D - C) (E)	1997% Change (E / C) (F)	1998 (G)	1998 Dollar Change (G - D) (H)	1998% Change (H / D) (I)	1999 (J)	1999 Dollar Change (J - G) (K)	1999% Change (K / G) (L)
1	604	Employee Pensions & Benefits	\$805,075	\$630,592	-\$174,483	-21.7%	\$850,007	\$219,415	34.8%	\$997,427	\$147,420	17.3%
2												
3	615 & 616	Purchased Power & Fuel for Power Prod.	1,246,685	1,265,109	18,424	1.5%	1,190,271	-74,838	-5.9%	1,190,284	13	0.0%
4												
5	618	Chemicals	636,652	581,427	-55,225	-8.7%	568,249	-13,178	-2.3%	587,534	19,285	3.4%
6												
7	620	Materials & Supplies	493,666	423,207	-70,459	-14.3%	480,789	57,582	13.6%	411,137	-69,652	-14.5%
8												
9	631	Contractual Services - Engineering	0	0	0	#DIV/0!	26,017	26,017	#DIV/0!	9,922	-16,095	-61.9%
10												
11	632	Contractual Services - Accounting	52,600	85,825	33,225	63.2%	45,300	-40,525	-47.2%	92,823	47,523	104.9%
12												
13	633	Contractual Services - Legal	74,995	192,799	117,804	157.1%	77,858	-114,941	-59.6%	135,990	58,132	74.7%
14												
15	634	Contractual Services - Management	702,969	813,859	110,890	15.8%	1,331,835	517,976	63.6%	1,435,112	103,277	7.8%
16												
17	635	Contractual Services - Other	854,841	801,530	-53,311	-6.2%	745,489	-56,041	-7.0%	1,189,888	444,399	59.6%
18												
19	641 - 642	Lease Expense	113,415	50,979	-62,436	-55.1%	70,124	19,145	37.6%	78,169	8,045	11.5%
20												
21	650	Transportation Expense	187,338	169,953	-17,385	-9.3%	193,564	23,611	13.9%	216,528	22,964	11.9%
22												
23	656 - 659	Insurance Expense	338,296	360,958	22,662	6.7%	326,834	-34,124	-9.5%	334,186	7,352	2.2%
24												
25	667	Regulatory Commission Exp. Amortization	263,957	366,478	102,521	38.8%	377,193	10,715	2.9%	416,364	39,171	10.4%
26												
27	670	Bad Debt Expense	258,568	397,047	138,479	53.6%	217,809	-179,238	-45.1%	282,651	64,842	29.8%
28												
29	675	Miscellaneous Expense	<u>984,552</u>	<u>890,262</u>	<u>-94,290</u>	-9.6%	<u>882,200</u>	<u>-8,062</u>	-0.9%	<u>385,729</u>	<u>-496,471</u>	-56.3%
30												
31												
32		SUB-TOTAL O&M	\$7,013,609	\$7,030,025	\$16,416	0.2%	\$7,383,539	\$353,514	5.0%	\$7,763,744	\$380,205	5.1%

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Person Responsible:

D. Leppert

Variances in Non-Payroll Operations and Maintenance Expense - Kankakee Water Division

Line	Account Number (A)	Account Description (B)	1999 (C)	Projected 2000 (D)	2000 Dollar Change (D - C) (E)	2000% Change (E / C) (F)	Projected 2001 (G)	2001 Dollar Change (G - D) (H)	2001% Change (H / D) (I)
1	604	Employee Pensions & Benefits	\$415,599	\$363,518	-\$52,081	-12.5%	\$405,332	\$41,814	11.5%
2									
3	615 & 616	Purchased Power & Fuel for Power Prod.	421,386	385,060	-36,326	-8.6%	387,366	2,306	0.6%
4									
5	618	Chemicals	278,026	281,191	3,165	1.1%	287,252	6,061	2.2%
6									
7	620	Materials & Supplies	180,590	146,712	-33,878	-18.8%	148,910	2,198	1.5%
8									
9	631	Contractual Services - Engineering	0	0	0	#DIV/0!	0	0	#DIV/0!
10									
11	632	Contractual Services - Accounting	0	0	0	#DIV/0!	0	0	#DIV/0!
12									
13	633	Contractual Services - Legal	48,665	60,664	11,999	24.7%	61,578	914	1.5%
14									
15	634	Contractual Services - Management	994,663	979,782	-14,881	-1.5%	1,019,210	39,428	4.0%
16									
17	635	Contractual Services - Other	508,884	482,543	-26,341	-5.2%	490,663	8,120	1.7%
18									
19	641 - 642	Lease Expense	24,248	28,000	3,752	15.5%	28,422	422	1.5%
20									
21	650	Transportation Expense	109,465	84,900	-24,565	-22.4%	86,179	1,279	1.5%
22									
23	656 - 659	Insurance Expense	117,065	119,186	2,121	1.8%	122,433	3,247	2.7%
24									
25	667	Regulatory Commission Exp. Amortization	204,995	204,995	0	0.0%	126,209	-78,786	-38.4%
26									
27	670	Bad Debt Expense	95,895	65,715	-30,180	-31.5%	66,265	550	0.8%
28									
29	675	Miscellaneous Expense	<u>116,100</u>	<u>-83,291</u>	<u>-199,391</u>	<u>-171.7%</u>	<u>104,715</u>	<u>188,006</u>	<u>-225.7%</u>
30									
31									
32		SUB-TOTAL O&M	\$3,515,581	\$3,118,975	-\$396,606	-11.3%	\$3,334,534	\$215,559	6.9%

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Variances in Non-Payroll Operations and Maintenance Expense - Kankakee Water Division

Line	Account Number (A)	Account Description (B)	1996 (C)	1997 (D)	1997 Dollar Change (D - C) (E)	1997% Change (E / C) (F)	1998 (G)	1998 Dollar Change (G - D) (H)	1998% Change (H / D) (I)	1999 (J)	1999 Dollar Change (J - G) (K)	1999% Change (K / G) (L)
1	604	Employee Pensions & Benefits	\$418,230	\$292,656	-\$125,574	-30.0%	\$312,086	\$19,430	6.6%	\$415,599	\$103,513	33.2%
2												
3	615 & 616	Purchased Power & Fuel for Power Prod.	392,769	399,845	7,076	1.8%	364,127	-35,718	-8.9%	421,386	57,259	15.7%
4												
5	618	Chemicals	324,056	283,998	-40,058	-12.4%	275,347	-8,651	-3.0%	278,026	2,679	1.0%
6												
7	620	Materials & Supplies	248,921	175,507	-73,414	-29.5%	220,480	44,973	25.6%	180,590	-39,890	-18.1%
8												
9	631	Contractual Services - Engineering	0	0	0	#DIV/0!	15,138	15,138	#DIV/0!	0	-15,138	-100.0%
10												
11	632	Contractual Services - Accounting	29,100	37,677	8,577	29.5%	0	-37,677	-100.0%	0	0	#DIV/0!
12												
13	633	Contractual Services - Legal	49,140	45,126	-4,014	-8.2%	17,496	-27,630	-61.2%	48,665	31,169	178.1%
14												
15	634	Contractual Services - Management	232,622	285,696	53,074	22.8%	1,099,053	813,357	284.7%	994,663	-104,390	-9.5%
16												
17	635	Contractual Services - Other	364,894	356,447	-8,447	-2.3%	301,062	-55,365	-15.5%	508,884	207,802	69.0%
18												
19	641 - 642	Lease Expense	56,595	9,717	-46,878	-82.8%	16,804	7,087	72.9%	24,248	7,444	44.3%
20												
21	650	Transportation Expense	95,921	70,885	-25,036	-26.1%	71,726	841	1.2%	109,465	37,739	52.6%
22												
23	656 - 659	Insurance Expense	130,883	137,878	6,995	5.3%	96,822	-41,056	-29.8%	117,065	20,243	20.9%
24												
25	667	Regulatory Commission Exp. Amortization	33,967	70,187	36,220	106.6%	148,471	78,284	111.5%	204,995	56,524	38.1%
26												
27	670	Bad Debt Expense	39,078	59,635	20,557	52.6%	63,770	4,135	6.9%	95,895	32,125	50.4%
28												
29	675	Miscellaneous Expense	414,175	340,849	-73,326	-17.7%	263,406	-77,443	-22.7%	116,100	-147,306	-55.9%
30												
31												
32		SUB-TOTAL O&M	\$2,830,351	\$2,566,103	-\$264,248	-9.3%	\$3,265,808	\$699,705	27.3%	\$3,515,581	\$249,773	7.6%

Period Reported: 2001

Income Taxes

Line	Description (A)	Unadjusted Income Taxes at Present Rates (B)	Test Year Income Taxes at Present Rates (C)	Pro Forma Proposed Income Taxes (D)
1	Utility Operating Income (C - 1, line 14)	\$1,564,740	\$1,606,947	\$2,580,183
2	Less: Synchronized Interest Expense (C - 5.4)	-1,129,515	-1,091,054	-1,091,054
3	Add: Income Taxes - net of ITC Amort.	284,724	305,465	945,337
4	Net Income Before Income Taxes	719,949	821,357	2,434,465
5	Income Tax Calculation:			
6	Net Income Before Income Taxes	719,949	821,357	2,434,465
7	Permanent Differences:			
8	50% Employee Expense	2,368	2,368	2,368
9				
10	Total	2,368	2,368	2,368
11	Timing Differences:			
12	Excess tax Depreciation	-251,528	-318,521	-318,521
13	Pension Expense - FASB 87	5,622	5,622	5,622
14	Overheads	160,158	160,158	160,158
15	Cost of Removal	0	0	0
16	Miscellaneous Adjustment	0	0	0
17	Tank Painting	-99,133	-99,133	-99,133
18	Total	-184,882	-251,875	-251,875
19				
20	TAXABLE INCOME - STATE (Current)	\$537,435	\$571,851	\$2,184,958
21	INCOME TAXES - STATE			
22	Current	38,588	41,059	156,880
23	Deferred	13,275	18,085	18,085
24	Reconciling adjustment	3,527		
25	Total	\$55,389	\$59,143	\$174,965
26				
27	TAXABLE INCOME - FEDERAL (Current)	\$498,847	\$530,792	\$2,028,078
28	INCOME TAXES - FEDERAL			
29	Current	174,597	185,777	709,827
30	Deferred	60,063	81,827	81,827
31	Reconciling adjustment	15,958		
32	Total	\$250,617	\$267,604	\$791,654
33				

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Period Reported: 2001

Consolidated Federal Income Tax Return

Line

- | | |
|----|--|
| 1 | A) The procedure used to allocate the consolidated federal income tax liability is as follows: |
| 2 | |
| 3 | Taxes are calculated on a Stand-Alone Basis. |
| 4 | |
| 5 | |
| 6 | |
| 7 | B) The benefits of the consolidated filing of the federal income tax return to CIWC is as follows: |
| 8 | |
| 9 | There is neither a benefit nor a detriment to CIWC. |
| 10 | |
| 11 | |
| 12 | |
| 13 | |
| 14 | |
| 15 | C) The impact of the benefits of filing the consolidated federal income tax return on CIWC's books |
| 16 | is as follows: |
| 17 | |
| 18 | No Impact. |

CONSUMERS ILLINOIS WATER COMPANY

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Schedule

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Person Responsible:

F. Simpson

Deferred Income Tax Expense

Line	Description (A)	Unadjusted Present Rates (B)	Test Year at Present Rates (C)	Pro Forma Income Taxes (D)
1	Deferred Income Tax Exp. Calculation:			
2				
3	Timing Differences:			
4	Excess tax Depreciation	\$251,528	\$318,521	\$318,521
5	Pension Expense - FASB 87	-5,622	-5,622	-5,622
6	Overheads	-160,158	-160,158	-160,158
7	Cost of Removal	0	0	0
8	Miscellaneous Adjustment	0	0	0
9	Tank Painting	99,133	99,133	99,133
10	Total Taxable Basis for Deferred SIT Expense	\$184,882	\$251,875	\$251,875
11				
12	State Income Tax Rate:	7.18%	7.18%	7.18%
13				
14	Deferred State Income Tax Expense (line 10 x 12)	<u>-\$13,275</u>	<u>-\$18,085</u>	<u>-\$18,085</u>
15				
16				
17				
18				
19	Total Taxable Basis for Deferred FIT Expense			
20	(Lines 10 + 14)	171,607	233,790	233,790
21				
22	Federal Income Tax Rate:	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
23				
24	Deferred Fed. Income Tax Expense (line 20 x 22)	<u>-\$60,063</u>	<u>-\$81,827</u>	<u>-\$81,827</u>

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Period Reported: 2001

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Person Responsible: F. Simpson

Difference between Book and Tax Depreciation

Line	Description (A)	Unadjusted Present Rates (B)	Test Year at Present Rates (C)	Pro Forma Proposed (D)
1	Tax / Book Depreciation Timing Differences:			
2				
3	Tax Depreciation	\$1,464,244	1,464,244	1,464,244
4	Book Depreciation	<u>1,212,716</u>	<u>1,145,723</u>	<u>1,145,723</u>
5	Tax Depreciation in Excess of Book	251,528	318,521	318,521
6				
7				
8				
9				
10	Total Tax / Book Depreciation Timing Differences -	\$251,528	\$318,521	\$318,521
11				
12	State Income Tax Rate:	7.18%	7.18%	7.18%
13				
14	Attributable Deferred SIT Expense (line 10 x 12)	<u>-\$18,060</u>	<u>-\$22,870</u>	<u>-\$22,870</u>
15				
16				
17	Tax / Book Depreciation Timing Differences-DFIT:			
18	(Lines 10 + 14)	233,468	295,651	295,651
19				
20	Federal Income Tax Rate:	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
21				
22	Attributable Deferred FIT Expense (line 18 x 20)	<u>-\$81,714</u>	<u>-\$103,478</u>	<u>-\$103,478</u>

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D. Leppert

Proposed Test Year Period: Future
Period Reported: Average 2001

Interest Synchronization

Line

- Calculation of synchronized interest:

Calculation Components

Reference

Amount

Average Future Test Year Rate Base

B - 1

\$26,443,224

Future Test Year Weighted Cost of Debt

D - 1

4.12603%

Future Test Year Synchronized Interest

To WP-C1
Col. F & H, line 38

\$1,091,054

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F. Simpson

Period Reported: 2001

Investment Tax and Job Development Credits

<u>Line</u>	<u>Account Number (A)</u>	<u>Description (B)</u>	<u>Projected Unamortized ITC at 12/31/00 (C)</u>	<u>Additions (D)</u>	<u>Amortizations (E)</u>	<u>Projected Unamortized ITC at 12/31/01 (F)</u>
1	255	Unamortized Federal ITC	\$320,952	\$0	-\$20,670	\$300,282
2						
3						
4	255	Unamortized State ITC	<u>15,332</u>	<u>0</u>	<u>-612</u>	<u>14,720</u>
5						
6						
7		Total	<u>\$336,284</u>	<u>\$0</u>	<u>-\$21,282</u>	<u>\$315,002</u>

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division

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Period Reported: 1998 - 2001

Prior Year (1999) 12 Mo. Actual

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D. Leppert**Social and Service Club Membership Dues - Total Company**

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
1	675	<u>1998</u>			
2		Other Expense	Danville Country Club	\$3,496	Business and Social
3			Employee Club Dues	3,241	Business and Social
4					
5		Items Under \$1,000		845	
6		Aggregate Nonoperating Items		0	
7				<u>\$7,582</u>	
8					
9	675	<u>1999</u>			
10		Other Expense	Danville Country Club	\$4,101	Business and Social
11			Kankakee Country Club	5,303	Business and Social
12			Employee Club Dues	2,700	Business and Social
13					
14		Items Under \$1,000		0	
15		Aggregate Nonoperating Items		0	
16				<u>\$12,104</u>	
17					
18	675	<u>2000</u>			
19		Other Expense	Danville Country Club	\$3,060	Business and Social
20			Kankakee Country Club	3,000	Business and Social
21			Employee Club Dues	3,500	Business and Social
22					
23		Items Under \$1,000		0	
24		Aggregate Nonoperating Items		0	
25				<u>\$9,560</u>	
26					
27	675	<u>2001</u>			
28		Other Expense	Danville Country Club	\$3,106	Business and Social
29			Kankakee Country Club	3,045	Business and Social
30			Employee Club Dues	3,553	Business and Social
31					
32		Items Under \$1,000		0	
33		Aggregate Nonoperating Items		0	
34				<u>\$9,704</u>	

CONSUMERS ILLINOIS WATER COMPANYKankakee Water Division
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D. Leppert**Social and Service Club Membership Dues - Kankakee Water Division**

<u>Line</u>	<u>Account #</u> (A)	<u>Account Description</u> (B)	<u>Payee</u> (C)	<u>Amount</u> (D)	<u>Purpose and Nature of the Organization</u> (E)
1	675	Other Expense	Kankakee Country Club	\$3,045	Business and Social
2					
3					
4					
5					
6					
7		Items Under \$1,000		0	
8		Aggregate Nonoperating Items		0	
9					
10				<u>\$3,045</u>	

Period Reported: 1998 - 2001
Prior Year (1999) 12 Mo. Actual

Charitable Contributions - Total Company

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
1	675	1998			
2		Other Expense	United Way	\$7,914	Charitable
3			Danville Area Econ. Devel. Council	5,500	Community & Economic Development
4			Danville Area Community Foundation	2,000	Community & Economic Development
5			Junior Achievement	1,000	Charitable
6			Capital Building Campaign	1,000	Community & Economic Development
7			Danville Soccer Assoc.	1,000	Charitable
8			Schlerman High School	1,000	Charitable
9			Kankakee County Ec. Devel. Council	1,500	Community & Economic Development
10			Kankakee Valley Chamber of Comm.	1,096	Community & Economic Development
11			Christmas in April	1,000	Charitable
12			Provena United Samaritan	1,000	Charitable
13		Items Under \$1,000		10,245	
14		Aggregate Nonoperating Items		0	
15		TOTAL		<u>\$34,255</u>	
16	675	1999			
17		Other Expense	United Way	\$3,613	Charitable
18			Olivet Nazarene University	10,000	Community & Economic Development
19			Boy & Girls Club	1,980	Charitable
20			Rotary Club	1,598	Community & Economic Development
21			Alliance to Restore Kankakee River	5,000	Community & Economic Development
22			Thermal Imaging Fund	1,000	Charitable
23			Village of Bourbonnais	4,500	Charitable
24			The Daily Journal	1,125	Charitable
25			Kankakee County Ec. Devel. Council	3,000	Community & Economic Development
26			Kankakee Valley Chamber of Comm.	1,442	Community & Economic Development
27			Bradley Bourbonnais Little League	1,237	Charitable
28			Danville Family YMCA	1,200	Charitable
29			University of Illinois Exten.	5,000	Community & Economic Development
30			Butler University	1,000	Charitable
31			Eastern Illinois University	1,000	Charitable
32			Vermilion County War Museum	1,000	Charitable
33			Vermilion County Museum	1,000	Charitable
34			Provena United Samaritan	1,000	Charitable
35			Vermilion County Conservation Dist.	1,000	Community & Economic Development
36		Items Under \$1,000		16,911	
37		Aggregate Nonoperating Items		0	
38		TOTAL		<u>\$63,606</u>	
39	675	2000			
40		Other Expense	United Way	\$5,000	Charitable
41			Boy & Girls Club	1,830	Charitable
42			University of Illinois Exten.	5,000	Community & Economic Development
43			Butler University	1,000	Charitable
44			Eastern Illinois University	1,000	Charitable
45			Vermilion County War Museum	1,000	Charitable
46			Vermilion County Museum	1,000	Charitable
47			Provena United Samaritan	1,000	Charitable
48			Vermilion County Conservation Dist.	1,000	Community & Economic Development
49			Danville Family YMCA	1,200	Charitable
50		Items Under \$1,000		30,974	
51		Aggregate Nonoperating Items		0	
52		TOTAL		<u>\$50,004</u>	
53	675	2001			
54		Other Expense	United Way	\$5,000	Charitable
55			Boy & Girls Club	1,830	Charitable
56			University of Illinois Exten.	5,000	Community & Economic Development
57			Butler University	1,000	Charitable
58			Eastern Illinois University	1,000	Charitable
59			Vermilion County War Museum	1,000	Charitable
60			Vermilion County Museum	1,000	Charitable
61			Provena United Samaritan	1,000	Charitable
62			Vermilion County Conservation Dist.	1,000	Community & Economic Development
63			Danville Family YMCA	1,200	Charitable
64		Items Under \$1,000		30,974	
65		Aggregate Nonoperating Items		0	
66		TOTAL		<u>\$50,004</u>	

CONSUMERS ILLINOIS WATER COMPANY

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D. Leppert

Charitable Contributions - Kankakee Water Division

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of the Organization (E)
1	675	2001			
2		Other Expense		\$0	
3					
4					
5		No individual item in excess of \$1,000			
6					
7					
8					
9					
10					
11					
12					
13	675	Items Under \$1,000		11,329	
14					
15		Aggregate Nonoperating Items		0	
16					
17		TOTAL		\$11,329	

CONSUMERS ILLINOIS WATER COMPANY

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D. Leppert

Period Reported: 2001

Demonstration and Selling, Advertising, and Miscellaneous Sales Expense

<u>Line</u>	<u>Account Number</u> <u>(A)</u>	<u>Account Description</u> <u>(B)</u>	<u>Test Year</u> <u>Expense</u> <u>(C)</u>	<u>Rate-making</u> <u>Adjustments</u> <u>(D)</u>	<u>Expense on C-1</u> <u>(E)</u>
1	660	Miscellaneous Other Expenses	\$27,412	\$0	\$27,412
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13	Total		\$27,412	\$0	\$27,412

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D. Leppert

Period Reported: 1998 - 2001
Prior Year (1999) 12 Mo. Actual

Civic, Political and Related Activities - Total Company

Line	Account # (A)	Account Description (B)	Payee (C)	Amount (D)	Purpose and Nature of Recipient of Expenditure (E)
1		<u>1998</u>			
2					
3	675	Other Expense	Citizens for Ryan	\$1,000	Political Contribution
4					
5		Items Under \$1,000		<u>1,350</u>	Political Contribution
6			TOTAL	<u>\$2,350</u>	
7					
8					
9		<u>1999</u>			
10					
11	675	Other Expense	James Pate Phillip Campaign	\$2,000	Political Contribution
12			Friends of Lee A. Daniels Campaign	2,000	Political Contribution
13			Citizens for Emil Jones	2,000	Political Contribution
14			Citizens for Phil Novak	1,050	Political Contribution
15			Citizens for Rauschenberger	1,500	Political Contribution
16			M. Madigan	3,000	Political Contribution
17					
18		Items Under \$1,000		<u>7,800</u>	Political Contribution
19			TOTAL	<u>19,350</u>	
20					
21					
22		<u>2000</u>			
23					
24	675	Other Expense	James Pate Phillip Campaign	\$2,000	Political Contribution
25			Friends of Lee A. Daniels Campaign	2,000	Political Contribution
26			Citizens for Emil Jones	2,000	Political Contribution
27			Citizens for Phil Novak	1,050	Political Contribution
28			Citizens for Rauschenberger	1,500	Political Contribution
29			M. Madigan	3,000	Political Contribution
30					
31		Items Under \$1,000		<u>13,800</u>	Political Contribution
32				<u>25,350</u>	
33					
34					
35		<u>2001</u>			
36					
37	675	Other Expense	James Pate Phillip Campaign	\$2,000	Political Contribution
38			Friends of Lee A. Daniels Campaign	2,000	Political Contribution
39			Citizens for Emil Jones	2,000	Political Contribution
40			Citizens for Phil Novak	1,050	Political Contribution
41			Citizens for Rauschenberger	1,500	Political Contribution
42			M. Madigan	3,000	Political Contribution
43					
44		Items Under \$1,000		<u>13,800</u>	Political Contribution
45				<u>25,350</u>	

CONSUMERS ILLINOIS WATER COMPANY

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D. Leppert

Civic, Political and Related Activities - Kankakee Water Division

<u>Line</u>	<u>Account #</u> (A)	<u>Account Description</u> (B)	<u>Payee</u> (C)	<u>Amount</u> (D)	<u>Purpose and Nature of Recipient of Expenditure</u> (E)
1		Total Company costs from page 1 are charged to Corporate cost center and allocated to divisions through Contractual Services - Management			

Period Reported: 2001

Rate Case Expense

Analysis of Total Projected Expenses:

Line (A)	Categories	Amount
1	Outside Consultants / Witnesses	\$100,000
2	Outside Legal Services	75,000
3	Paid Overtime (see footnote #1)	0
4	Other Expenses (see footnote #2)	<u>164,880</u>
5		
6		
7	Total Expense	\$339,880
8		
9		

(B) Outside Consultant / Witness Detail:

Line	Name	Estimated Fee	Basis of Charge	Travel Exp.	Other Exp.	Projected Total Exp. Of Instant Rate Case	Type of Service Rendered	Specific Service Rendered	Total Jurisdictional	Amount in Jurisdictional Proposed C-1 (18 Mo. Amort.)
12	Jones, Day, Reavis & Pogue	\$70,600		\$4,400		\$75,000	Legal	Legal Overview	\$34,131	\$38,006
13	PSC - Legal	63,750	Hourly at Cost	5,250		69,000	Legal	Direct Legal Support	31,555	8,835
14	AUS - Pauline Ahern	23,000		2,000		25,000	Witness	Rate of Return on Equity	11,420	7,613
15	Guastella Associates	17,500		2,500		20,000	Witness	Depreciation Study	9,151	6,101
16	GPM - David Monie	16,500		3,500		20,000	Witness	Cost of Service Study	9,133	6,089
17	Arthur Andersen	35,000				35,000	Audit Plan/Case	Compliance with Sch. H-2	15,977	10,651
18	PSC - Rate Dept.	37,500	Hourly at Cost	12,000		49,500	Rate Support Etc.	Case Mgt. Assist. & Support	22,632	12,037
19	Other Expenses - Misc.	0		0	<u>46,380</u>	<u>46,380</u>	Miscellaneous	Please see Footnote #2	<u>21,131</u>	<u>14,087</u>
20		\$263,850		\$29,650	\$46,380	\$339,880			\$155,130	\$103,420
21										
22										

(C) Footnotes:

- 24 1) Paid overtime is not anticipated / reflected in this filing with regard to rate case expense.
25 2) Other Expenses includes \$10,000 transcripts, \$5,000 notification, \$2,000 printing and \$5,000 engineering.

(D) Amortization of Previous Rate Case Expenses:

29 Proposed rates reflected on Schedule C - 1 reflect amortizations of previous rate case expense as follows:

31 Kankakee Water Division: \$48,913

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division

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F. Simpson

Rate Case Expense Comparisons

<u>Line</u>	<u>Categories</u>	Current Case Kankakee <u>Amount</u>	Prior Case Docket # 97-0351 <u>Kankakee Amt.</u>
1	Outside Consultants / Witnesses	\$45,681	\$41,155
2	Outside Legal Services	34,131	193,589
3	Paid Overtime	0	0
4	Other Expenses	<u>75,318</u>	<u>18,788</u>
5			
6			
7	Total Expense	<u>\$155,130</u>	<u>\$253,532</u>
8			
9			
10			
11	If 20% Difference - Explanation:		
12			
13			
14			
15			
16	Consumers Illinois Water Company is utilizing PSC legal and rate staff in this proceeding for significant savings.		

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division

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Period Reported: 1998 - 2001
Prior Year (1999) 12 Mo. Actual**Total Payroll Costs**

Total Company

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D. Leppert

<u>Line</u>	<u>Function</u> <u>(A)</u>	1998 <u>(B)</u>	1999 <u>(C)</u>	Projected 2000 <u>(D)</u>	Projected 2001 <u>(E)</u>
1	Direct Payroll to O & M	\$3,277,775	\$3,522,115	\$3,507,717	\$3,915,995
2	Direct Payroll to Construction	624,059	440,804	709,277	475,685
3	Direct Payroll to Cost of Removal	0	0	0	0
4	Direct Payroll to Other Items -	<u>312,884</u>	<u>230,839</u>	<u>94,655</u>	<u>106,181</u>
5					
6	Total Payroll Costs	\$4,214,718	\$4,193,758	\$4,311,649	\$4,497,862
7					
8					
9	Total Pension Costs	-15,293	13,275	13,294	13,294
10	Total Payroll Related Taxes	321,047	322,117	350,996	365,085
11	Total Other Benefits	1,115,272	1,020,959	1,106,090	1,127,553
12					
13	Total Payroll-Related Costs	\$1,421,026	\$1,356,351	\$1,470,381	\$1,505,933
14					
15					
16	Total Payroll-Related Costs to O & M	1,063,155	1,130,292	1,306,667	1,398,129
17					
18	Total Payroll-Related Costs to Const.	357,871	226,059	163,714	107,803
19					
20					
21					
22	Total PR Costs and PR-Related to O&M	\$4,340,930	\$4,652,407	\$4,814,384	\$5,314,125

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division

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Period Reported: 1998 - 2001

Prior Year (1999) 12 Mo. Actual

Total Payroll Costs

Kankakee Water Division

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D. Leppert

<u>Line</u>	<u>Function</u> <u>(A)</u>	1998 <u>(B)</u>	1999 <u>(C)</u>	Projected 2000 <u>(D)</u>	Projected 2001 <u>(E)</u>
1	Direct Payroll to O & M	\$1,062,226	\$1,289,872	\$1,251,517	\$1,537,240
2	Direct Payroll to Construction	326,851	190,473	390,941	167,565
3	Direct Payroll to Cost of Removal	0	0	0	0
4	Direct Payroll to Other Items -	<u>695,610</u>	<u>7,861</u>	<u>9,583</u>	<u>11,771</u>
5					
6	Total Payroll Costs	\$2,084,687	\$1,488,207	\$1,652,041	\$1,716,575
7					
8					
9	Total Pension Costs	-6,754	6,710	5,629	5,615
10	Total Payroll Related Taxes	144,686	98,283	135,464	140,276
11	Total Other Benefits	444,181	408,889	416,295	424,081
12					
13	Total Payroll-Related Costs	\$582,114	\$513,881	\$557,389	\$569,972
14					
15					
16	Total Payroll-Related Costs to O & M	408,287	377,636	467,159	532,002
17					
18	Total Payroll-Related Costs to Const.	173,827	136,245	90,229	37,970
19					
20					
21					
22	Total PR Costs and PR-Related to O&M	\$1,470,513	\$1,667,508	\$1,718,676	\$2,069,241

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
Rate Case Docket No. 00-

Schedule C - 11.1
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Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1996 and 1997

Comparison of Actual Payroll Costs in Prior Years - Total Company

Line	Account Number (A)	Account Description (B)	Actual 1996 Direct Payroll Costs (C)	Actual 1997 Direct Payroll Costs (D)	Payroll Variance (E)	% Variance (1) (F)
1	601 - 603	Source of Supply - Operations	\$181,113	\$190,105	\$8,992	4.96%
2						
3	601 - 603	Source of Supply - Maintenance	81,100	74,094	-7,006	-8.64%
4						
5	601 - 603	Water Treatment - Operations	456,033	477,448	21,415	4.70%
6						
7	601 - 603	Water Treatment - Maintenance	166,226	150,906	-15,320	-9.22%
8						
9	601 - 603	Transmission and Distribution - Operations	461,022	437,716	-23,306	-5.06%
10						
11	601 - 603	Transmission and Distribution - Maintenance	310,365	322,183	11,818	3.81%
12						
13	601 - 603	Customer Accounts Expense	474,665	428,303	-46,362	-9.77%
14						
15	601 - 603	Admin. & General Expense	605,799	607,029	1,230	0.20%
16						
17	601 - 603	Sewer Related Payroll	<u>581,588</u>	<u>490,813</u>	<u>-90,775</u>	<u>-15.61%</u>
18		SUB-TOTAL Payroll O&M Expense	3,317,911	3,178,597	-139,314	-4.20%
19						
20	105	Capital	667,557	475,685	-191,872	-28.74%
21	419,421,426	Non-operating & Other	190,227	106,181	-84,046	-44.18%
22						
23						
24		Total Payroll Costs:	\$4,175,695	\$3,760,464	-\$415,231	-9.94%
25						

Note - Includes Sewer Payroll as well

(1) For variance explanations, please refer to WP -C11.1

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

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Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1996 and 1997

Comparison of Actual Payroll Costs in Prior Years - Kankakee Water Division

Line	Account Number (A)	Account Description (B)	Actual 1996 Direct Payroll Costs (C)	Actual 1997 Direct Payroll Costs (D)	Payroll Variance (E)	% Variance (1) (F)
1	601 - 603	Source of Supply - Operations	\$103,466	\$116,982	\$13,517	13.06%
2						
3	601 - 603	Source of Supply - Maintenance	69,792	64,857	-4,936	-7.07%
4						
5	601 - 603	Water Treatment - Operations	179,609	170,430	-9,179	-5.11%
6						
7	601 - 603	Water Treatment - Maintenance	96,699	75,444	-21,255	-21.98%
8						
9	601 - 603	Transmission and Distribution - Operations	217,622	219,446	1,823	0.84%
10						
11	601 - 603	Transmission and Distribution - Maintenance	212,381	224,001	11,620	5.47%
12						
13	601 - 603	Customer Accounts Expense	237,947	139,199	-98,748	-41.50%
14						
15	601 - 603	Admin. & General Expense	262,447	217,053	-45,394	-17.30%
16						
17	601 - 603	Other	22,897	8,910	-13,987	-61.09%
18		SUB-TOTAL Payroll O&M Expense	1,402,860	1,236,322	-166,538	-11.87%
19						
20	105	Capital	304,210	417,926	113,716	37.38%
21	419,421,426	Non-operating & Other	73,906	123,476	49,570	67.07%
22						
23						
24		Total Payroll Costs:	\$1,780,975	\$1,777,724	-\$3,251	-0.18%
25						

(1) For variance explanations, please refer to WP -C11.1

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
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Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1997 and 1998

Comparison of Actual Payroll Costs in Prior Years - Total Company

Line	Account Number (A)	Account Description (B)	Actual 1997 Direct Payroll Costs (C)	Actual 1998 Direct Payroll Costs (D)	Payroll Variance (E)	% Variance (1) (F)
1	601 - 603	Source of Supply - Operations	\$190,105	\$224,411	\$34,306	18.05%
2						
3	601 - 603	Source of Supply - Maintenance	74,094	69,127	-4,967	-6.70%
4						
5	601 - 603	Water Treatment - Operations	477,448	489,126	11,678	2.45%
6						
7	601 - 603	Water Treatment - Maintenance	150,906	186,696	35,790	23.72%
8						
9	601 - 603	Transmission and Distribution - Operations	437,716	500,451	62,735	14.33%
10						
11	601 - 603	Transmission and Distribution - Maintenance	322,183	236,064	-86,119	-26.73%
12						
13	601 - 603	Customer Accounts Expense	428,303	388,617	-39,686	-9.27%
14						
15	601 - 603	Admin. & General Expense	607,029	788,550	181,521	29.90%
16						
17	601 - 603	Sewer Related Payroll	<u>490,813</u>	<u>394,737</u>	<u>-96,076</u>	<u>-19.57%</u>
18		SUB-TOTAL Payroll O&M Expense	3,178,597	3,277,779	99,182	3.12%
19						
20	105	Capital	475,685	624,059	148,374	31.19%
21	419,421,426	Non-operating & Other	106,181	312,884	206,703	194.67%
22						
23						
24		Total Payroll Costs:	\$3,760,464	\$4,214,722	\$454,258	12.08%
25						

Note - Includes Sewer Payroll as well

(1) For variance explanations, please refer to WP -C11.1

CONSUMERS ILLINOIS WATER COMPANY
Kankakee Water Division
Rate Case Docket No. 00-

Schedule C - 11.1
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Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1997 and 1998

Comparison of Actual Payroll Costs in Prior Years - Kankakee Water Division

Line	Account Number (A)	Account Description (B)	Actual 1997 Direct Payroll Costs (C)	Actual 1998 Direct Payroll Costs (D)	Payroll Variance (E)	% Variance (1) (F)
1	601 - 603	Source of Supply - Operations	\$116,982	\$100,509	-\$16,473	-14.08%
2						
3	601 - 603	Source of Supply - Maintenance	64,857	55,724	-9,133	-14.08%
4						
5	601 - 603	Water Treatment - Operations	170,430	146,431	-23,999	-14.08%
6						
7	601 - 603	Water Treatment - Maintenance	75,444	64,820	-10,624	-14.08%
8						
9	601 - 603	Transmission and Distribution - Operations	219,446	188,544	-30,902	-14.08%
10						
11	601 - 603	Transmission and Distribution - Maintenance	224,001	192,458	-31,543	-14.08%
12						
13	601 - 603	Customer Accounts Expense	139,199	119,597	-19,602	-14.08%
14						
15	601 - 603	Admin. & General Expense	217,053	186,488	-30,565	-14.08%
16						
17	601 - 603	Other	<u>8,910</u>	<u>7,656</u>	<u>-1,254</u>	<u>-14.07%</u>
18		SUB-TOTAL Payroll O&M Expense	1,236,322	1,062,227	-174,095	-14.08%
19						
20	105	Capital	417,926	300,525	-117,402	-28.09%
21	419,421,426	Non-operating & Other	123,476	64,385	-59,091	-47.86%
22						
23						
24		Total Payroll Costs:	\$1,777,724	\$1,427,137	-\$350,587	-19.72%
25						

(1) For variance explanations, please refer to WP -C11.1

CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division
Rate Case Docket No. 00-

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Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1998 and 1999
Prior Year (1999) 12 Mo. Actual

Comparison of Actual Payroll Costs in Prior Years - Total Company

Line	Account Number (A)	Account Description (B)	Actual 1998 Direct Payroll Costs (C)	Actual 1999 Direct Payroll Costs (D)	Payroll Variance (E)	% Variance (1) (F)
1	601 - 603	Source of Supply	\$50,605	\$56,928	\$6,323	12.49%
2						
3	601 - 603	Pumping Operations	176,207	192,986	16,779	9.52%
4						
5	601 - 603	Pumping Maintenance	66,726	38,462	-28,264	-42.36%
6						
7	601 - 603	Water Treatment - Operations	489,126	535,702	46,576	9.52%
8						
9	601 - 603	Water Treatment - Maintenance	186,696	107,614	-79,082	-42.36%
10						
11	601 - 603	Transmission and Distribution - Operations	500,451	309,761	-190,690	-38.10%
12						
13	601 - 603	Transmission and Distribution - Maintenance	236,064	384,315	148,251	62.80%
14						
15	601 - 603	Customer Accounts Expense	388,617	738,521	349,904	90.04%
16						
17	601 - 603	Admin. & General Expense	788,550	761,928	-26,622	-3.38%
18						
19	601 - 603	Sewer Related Payroll	<u>394,737</u>	<u>395,898</u>	<u>1,161</u>	<u>0.29%</u>
20		SUB-TOTAL Payroll O&M Expense	3,277,779	3,522,115	244,336	7.45%
21						
22	105	Capitalized	624,059	448,727	-175,332	-28.10%
23	142-184	Other Balance Sheet		39,606	39,606	#DIV/0!
24	421	Non-operating	312,884	135,479	-177,405	-56.70%
25						
26		Total Payroll Costs:	\$4,214,722	\$4,145,927	-\$68,795	-1.63%
27						

Note - Includes Sewer Payroll as well

(1) For variance explanations, please refer to WP -C11.1